

OPINION
51-113

July 20, 1951 (OPINION)

MOTOR VEHICLES

RE: Use tax

The office of the Attorney General of the State of North Dakota has your request for an opinion regarding a practice which has occasionally been used in your department where such organizations as the International Harvester Company have turned vehicles over to their men for use in the State of North Dakota and that title and license were issued without collecting the use or sales tax.

You ask if this is proper under the law.

As we understand the law it was to the effect that drivers of vehicles should make a contribution to the state for the upkeep of its highways. The use tax was enacted in order that those using the highways would make their contribution in the means of a use tax and we can see no justification for the International Harvester Company or any other company bringing vehicles from outside of the state and being exempt from paying their share of the upkeep of the highways.

We, therefore, hold that in administering this law you should not issue a license or record a title unless you are satisfied that a two percent sales tax or two percent use tax has been paid in order that the highways of the state may be protected.

ELMO T. CHRISTIANSON

Attorney General